

1 EILEEN M. DECKER  
United States Attorney  
2 ROBERT F. CONTE  
Assistant United States Attorney  
3 Acting Chief, Tax Division  
GAVIN L. GREENE (Cal. Bar No. 230807)  
4 Assistant United States Attorney  
Federal Building, Suite 7211  
5 300 North Los Angeles Street  
Los Angeles, California 90012  
6 Telephone: (213) 894-4600  
Facsimile: (213) 894-0115  
7 E-mail: Gavin.Greene@usdoj.gov

8 Attorneys for the United States of America

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10 UNITED STATES DISTRICT COURT  
11 FOR THE CENTRAL DISTRICT OF CALIFORNIA  
12 WESTERN DIVISION

13 United States of America,

14 Plaintiff,

15 v.

16 Wolflick & Simpson; and David  
17 Simpson,

18 Defendants.

No. CV 15-09662 SJO (PLAx)

19 ~~XXXXXX~~  
[Proposed] Amended Judgment

20  
21 Based on the papers filed in this case, and all other matters properly made part  
22 of the record,

23 **IT IS ORDERED** that the Judgment entered herein on July 28, 2016 (document  
24 number 47) is hereby vacated and superseded by this Judgment.

25 **IT IS ORDERED** that the motion for summary judgment filed by the United States  
26 of America is granted (document number 27).

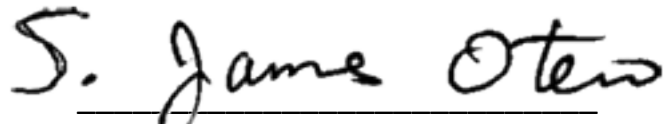
27 **IT IS ORDERED** that the motion for summary judgment filed by David Simpson is  
28 denied (document number 30).

1           **IT IS ORDERED** that Wolflick & Simpson is liable to the United States of America  
2 pursuant to 26 U.S.C. § 6332(d)(1) for failure to comply with the 2011 Levy in the  
3 amount of \$805,290.35 as of March 10, 2016. Interest continues to accrue as allowed  
4 by law. The amount recoverable by the United States shall not exceed the then  
5 remaining balance due for the liabilities listed in the 2011 Levy. Any payments or  
6 credits applied to the liabilities listed in the 2011 Levy shall reduce the liability of  
7 Wolflick & Simpson.

8           **IT IS ORDERED** that David Simpson is liable to the United States of America  
9 pursuant to 26 U.S.C. § 6332(d)(1) for failure to comply with the 2011 Levy in the  
10 amount of \$805,290.35 as of March 10, 2016. Interest continues to accrue as allowed  
11 by law. The amount recoverable by the United States shall not exceed the then  
12 remaining balance due for the liabilities listed in the 2011 Levy. Any payments or  
13 credits applied to the liabilities listed in the 2011 Levy shall reduce the liability of David  
14 Simpson.

15           **IT IS SO ORDERED.**

16  
17 DATED: September 26, 2016.

  
S. JAMES OTERO  
United States District Judge

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19  
20 Presented by:

21 EILEEN M. DECKER  
22 United States Attorney  
23 ROBERT F. CONTE  
24 Assistant United States Attorney  
Acting Chief, Tax Division

25 /s/  
26 GAVIN L. GREENE  
27 Assistant United States Attorney  
28 Attorneys for United States of America